## CHAPTER 23

## AN ACT VALIDATING CERTAIN BONDS OF CLAY COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. The proceedings of the board of county commissioners of Clay County adopted on the ninth of April, one thousand nine hundred and twenty-six, authorizing and selling thirty thousand dollars road and bridge bonds of the county, and providing for a special tax, are hereby validated, and the said honds may be issued and special tax levied and collected accordingly, and providing that the persons signing the said honds according that the persons signing the said honds according to the said proceedings may have ceased to hold office at the authorized. time the bonds are delivered.

SEC. 2. All bonds and notes heretofore issued by Clay County Bonds and notes are hereby validated, notwithstanding any irregularity in the proceedings authorizing and selling same.

SEC. 3. This act shall be in force from and after its ratifica-

Ratified this the 28th day of January, A.D. 1927.

## CHAPTER 24

AN ACT TO ESTABLISH THE OFFICE OF THE TAX COL-LECTOR OF JOHNSTON COUNTY AND TO PROVIDE COM-PENSATION FOR SUCH OFFICE.

The General Assembly of North Carolina do enact:

Section 1. That the office of the sheriff and tax collector for Offices Johnston County as now existing shall be separated when and as separated. hereinafter provided.

SEC. 2. That the board of county commissioners in the year nineteen hundred and twenty-seven, and biennially thereafter shall appoint a tax collector for Johnston County whose duty it tax collector, shall be to collect all taxes, whether general, special or privilege Collection taxes, and all other taxes levied by the said county or State on of taxes, all taxable property or professions in Johnston County from and after September first, one thousand nine hundred and twenty-seven.

SEC. 3. That all duties, powers and privileges heretofore, Duties, powers or now vested in the sheriff of Johnston County, as tax collector devolved on tax for said county for the purposes of collecting taxes of all kinds, collector, shall be passed to and devolve upon such tax collector, and it collection of taxes.